

**IN THE UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF MARYLAND**

BROMBERG LAW OFFICE, P.C.,)	
)	Case No. 1:12-cv-02504-WDQ
Plaintiff,)	
)	Removal of Case No. 12-C-12-1420
v.)	from the Circuit Court for
)	Harford County, Maryland
MICHAEL CRAIG WORSHAM,)	
MICHAEL C. WORSHAM, P.C., and)	
INTERNAL REVENUE SERVICE,)	
)	
Defendants.)	

UNITED STATES' MOTION TO DISMISS

The United States of America, whose agency, the Internal Revenue Service, has been named as a defendant in this matter, through undersigned counsel and pursuant to Fed. R. Civ. P. 12(b)(1) and (b)(5), respectfully moves this Court for an Order dismissing the Internal Revenue Service as a party to this action and remanding this case to the Circuit Court for Harford County. As grounds for this motion, the United States asserts that there is no personal jurisdiction as the government has not been served properly under Fed. R. Civ. P. 4(i) and there is no subject matter jurisdiction as there has been no waiver of sovereign immunity.

The grounds for this motion are set forth in detail in the supporting memorandum being filed with this motion.

Dated: September 18, 2012.

Respectfully submitted,

KATHLEEN KENEALLY
Assistant Attorney General

/s/ Gerald A. Role
GERALD A. ROLE, #04674
Trial Attorney
Tax Division
U.S. Department of Justice
P.O. Box 227
Washington, D.C. 20044
Telephone: (202) 307-0461
Fax: (202) 514-6866
Email: gerald.a.role@usdoj.gov

OF COUNSEL:

ROD J. ROSENSTEIN
United States Attorney